

Fill in this information to identify your case:

United States Bankruptcy Court for the:

NORTHERN DISTRICT OF OHIO

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Gray Matter Holdings Inc

2. All other names debtor used in the last 8 years  
Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 82-4603226

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	1999 Poland Avenue Youngstown, OH 44502 Number, Street, City, State & ZIP Code	1999 Poland Avenue Youngstown, OH 44502 P.O. Box, Number, Street, City, State & ZIP Code
	Mahoning County	Location of principal assets, if different from principal place of business Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor  
☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
☐ Partnership (excluding LLP)  
☐ Other. Specify:

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))  
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
☐ Railroad (as defined in 11 U.S.C. § 101(44))  
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))  
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))  
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))  
☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)  
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)  
☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.  
\_\_\_\_\_

8. Under which chapter of the Bankruptcy Code is the debtor filing?

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

Check one:

- ☐ Chapter 7  
☐ Chapter 9

☒ Chapter 11. Check **all** that apply:

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
☐ A plan is being filed with this petition.  
☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.  
☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

If more than 2 cases, attach a separate list.

- ☒ No.  
☐ Yes.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? ☒ No ☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor Relationship  
District Case number, if known  
When

11. Why is the case filed in this district? Check all that apply:
- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? ☒ No ☐ Yes.
- Answer below for each property that needs immediate attention. Attach additional sheets if needed.
- Why does the property need immediate attention? (Check all that apply.)**
- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other \_\_\_\_\_
- Where is the property?** \_\_\_\_\_  
Number, Street, City, State & ZIP Code
- Is the property insured?**
- ☐ No
- ☐ Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

### Statistical and administrative information

13. Debtor's estimation of available funds Check one:
- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors
- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99           | <input type="checkbox"/> 5001-10,000   | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199         | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999         |  |  |

15. Estimated Assets
- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million    | <input type="checkbox"/> \$500,000,001 - \$1 billion     |
| <input type="checkbox"/> \$50,001 - \$100,000      | <input type="checkbox"/> \$10,000,001 - \$50 million   | <input type="checkbox"/> \$1,000,000,001 - \$10 billion  |
| <input type="checkbox"/> \$100,001 - \$500,000     | <input type="checkbox"/> \$50,000,001 - \$100 million  | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million   | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion          |

16. Estimated liabilities
- |   |   |  |
|---|---|--|
| <input type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
|---|---|--|

Debtor

Gray Matter Holdings Inc

Name

Case number (if known)

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 21, 2023  
MM / DD / YYYY

**X /s/ Anthony James Davian Sr.**  
Signature of authorized representative of debtor  
  
Title President and CEO

Anthony James Davian Sr.  
Printed name

**18. Signature of attorney**

**X /s/ Thomas W. Coffey**  
Signature of attorney for debtor

Date December 21, 2023  
MM / DD / YYYY

Thomas W. Coffey 0046877  
Printed name

Coffey Law LLC  
Firm name

2430 Tremont Avenue, Front  
Cleveland, OH 44113-4635  
Number, Street, City, State & ZIP Code

Contact phone (216) 870-8866

Email address tcoffey@tcoffeylaw.com

0046877 OH  
Bar number and State

## GRAY MATTER HOLDINGS INC.

### ACTIONS BY UNANIMOUS WRITTEN CONSENT OF DIRECTORS

The undersigned, being all of the Directors of Gray Matter Holdings Inc., a Wyoming Corporation (the "Corporation"), hereby consent in writing to the adoption of the following actions and resolutions:

RESOLVED, that the Corporation will seek relief from its financial difficulties by filing a Voluntary Petition for Relief under Chapter 11 of the U.S. Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Ohio; and

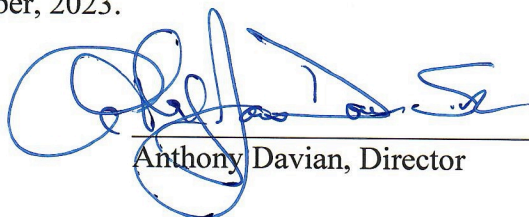
RESOLVED, that the Petition, Schedules, and Related Documents prepared for the Corporation by Coffey Law LLC are hereby adopted and approved in their entirety; and

RESOLVED, that Anthony Davian, as President and CEO, as well as a Director of the Corporation, is authorized to execute on behalf of the Corporation, the Petition, Schedules, and Related Documents prepared for the Corporation by Coffey Law LLC; and

RESOLVED, that the foregoing actions and any actions taken by the undersigned Directors in connection with pursuing bankruptcy relief prior to the date hereof be and hereby are authorized, approved, and ratified by the Corporation; and

RESOLVED, that these Actions and Resolutions may be executed in multiple original, facsimile or electronic counterparts, all of which, when taken together, shall constitute an original.

IN WITNESS WHEREOF, the undersigned Directors have signed these actions and resolutions effective as of this 20<sup>th</sup> day of December, 2023.

  
\_\_\_\_\_  
Anthony Davian, Director

\_\_\_\_\_  
Matthew Kluger, Director

## GRAY MATTER HOLDINGS INC.

### ACTIONS BY UNANIMOUS WRITTEN CONSENT OF DIRECTORS

The undersigned, being all of the Directors of Gray Matter Holdings Inc., a Wyoming Corporation (the "Corporation"), hereby consent in writing to the adoption of the following actions and resolutions:

RESOLVED, that the Corporation will seek relief from its financial difficulties by filing a Voluntary Petition for Relief under Chapter 11 of the U.S. Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Ohio; and

RESOLVED, that the Petition, Schedules, and Related Documents prepared for the Corporation by Coffey Law LLC are hereby adopted and approved in their entirety; and

RESOLVED, that Anthony Davian, as President and CEO, as well as a Director of the Corporation, is authorized to execute on behalf of the Corporation, the Petition, Schedules, and Related Documents prepared for the Corporation by Coffey Law LLC; and

RESOLVED, that the foregoing actions and any actions taken by the undersigned Directors in connection with pursuing bankruptcy relief prior to the date hereof be and hereby are authorized, approved, and ratified by the Corporation; and

RESOLVED, that these Actions and Resolutions may be executed in multiple original, facsimile or electronic counterparts, all of which, when taken together, shall constitute an original.

IN WITNESS WHEREOF, the undersigned Directors have signed these actions and resolutions effective as of this 20<sup>th</sup> day of December, 2023.

\_\_\_\_\_  
Anthony Davian, Director

  
\_\_\_\_\_  
Matthew Kluger, Director



**Fill in this information to identify the case:**

Debtor name **Gray Matter Holdings Inc**

United States Bankruptcy Court for the: **NORTHERN DISTRICT OF OHIO**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

Official Form 202

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule* \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **December 21, 2023**

**X /s/ Anthony James Davian Sr.**

Signature of individual signing on behalf of debtor

**Anthony James Davian Sr.**

Printed name

**President and CEO**

Position or relationship to debtor



**Fill in this information to identify the case:**

Debtor name **Gray Matter Holdings Inc**  
 United States Bankruptcy Court for the: **NORTHERN DISTRICT OF OHIO**  
 Case number (if known): \_\_\_\_\_

☐ Check if this is an  
 amended filing

**Official Form 204**
**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**
**12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
AFCO 4501 College Blvd. #320 Leawood, KS 66211		Insurance				\$6,438.00
American Express PO Box 6031 Carol Stream, IL 60197		Gold Credit Card				\$160,891.00
American Express PO Box 6031 Carol Stream, IL 60197		Platinum Credit Card				\$62,000.00
AT&T PO Box 5019 Carol Stream, IL 60197		Utility Charges				\$3,220.00
Bell's Electric 5248 Ridge Road Wadsworth, OH 44281		Professional Services				\$11,600.00
BIS 7777 First Place Bedford, OH 44146		Professional Services				\$2,201.00
City of Washington DC 1101 4th Street SW W270 Washington, DC 20024		Tax	Disputed			\$74.37
David Handel 2907 Dumbarton Street NW Washington, DC 20007		Inventory, Chattle Paper, Accounts, Equipment, General Intangibles, Fixtures	Contingent Unliquidated Disputed	\$9,899,987.82	Unknown	Unknown
ETA Pie 591 Lansing Road Lansing, NY 14882		Professional Services				\$75,000.00

Debtor **Gray Matter Holdings Inc**  
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
First Energy 76 South Main Street Akron, OH 44308		Electric Utility				\$131,130.00
Frantz Ward LLP 200 Public Square #3000 Cleveland, OH 44114		Legal Fees				\$50,000.00
NRG P.O. Box 70220 Philadelphia, PA 19176		Electric Utility	Disputed			\$489,602.00
Ohio Bureau of Workers Compensation 13350 Dublin Columbus, OH 43215		Workers Compensation Insurance	Disputed			\$18,801.76
OSHA 6393 Oak Tree Blvd., Suite 203 Independence, OH 44131		Fines Imposed by Govt. Agency	Disputed			\$16,180.00
Pavilns 12555 York Delta Road North Royalton, OH 44133		Landscaping Services				\$1,040.00
Quad Three Group, Inc. 37 North Washington Street Wilkes Barre, PA 18701		Professional Services				\$13,110.10
Red Barn 1999 Poland Avenue Youngstown, OH 44502		Lease				\$1,680,000.00
Rumpke 819 Island Road Circleville, OH 43113		Utility Charges				\$597.00
Spectrum Enterprise PO Box 233085 Pittsburgh, PA 15251		Utility Charges				\$2,440.00
U.S. Internal Revenue Service 1973 Rubin White Blvd Ogden, UT 84201		Disputed Federal Tax Liability	Disputed			\$31,461.10

**Fill in this information to identify the case:**Debtor name **Gray Matter Holdings Inc**United States Bankruptcy Court for the: **NORTHERN DISTRICT OF OHIO**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing**Official Form 206Sum  
Summary of Assets and Liabilities for Non-Individuals****12/15****Part 1: Summary of Assets****1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)**1a. Real property:**Copy line 88 from *Schedule A/B*..... \$ **0.00****1b. Total personal property:**Copy line 91A from *Schedule A/B*..... \$ **0.00****1c. Total of all property:**Copy line 92 from *Schedule A/B*..... \$ **0.00****Part 2: Summary of Liabilities****2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ **9,899,987.82****3. Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)**3a. Total claim amounts of priority unsecured claims:**Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ **31,535.47****3b. Total amount of claims of nonpriority amount of unsecured claims:**Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ **2,724,250.86****4. Total liabilities** .....  
Lines 2 + 3a + 3b\$ **12,655,774.15**

**Fill in this information to identify the case:**Debtor name **Gray Matter Holdings Inc**United States Bankruptcy Court for the: **NORTHERN DISTRICT OF OHIO**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing**Official Form 206D****Schedule D: Creditors Who Have Claims Secured by Property****12/15**

Be as complete and accurate as possible.

**1. Do any creditors have claims secured by debtor's property?**

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☒ Yes. Fill in all of the information below.

**Part 1: List Creditors Who Have Secured Claims**

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim  Do not deduct the value of collateral.	Column B Value of collateral that supports this claim
2.1	<b>David Handel</b> Creditor's Name  <b>2907 Dumbarton Street NW</b> <b>Washington, DC 20007</b> Creditor's mailing address   Creditor's email address, if known  <b>Date debt was incurred</b>  <b>Last 4 digits of account number</b>  Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	<b>Describe debtor's property that is subject to a lien</b> <b>Inventory, Chattle Paper, Accounts, Equipment, General Intangibles, Fixtures</b>  <b>Describe the lien</b>  Is the creditor an insider or related party? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)  As of the petition filing date, the claim is: Check all that apply <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	<b>\$9,899,987.82</b>  <b>Unknown</b>

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

<b>\$9,899,987.8</b>
<b>2</b>

**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
<b>Christopher W. Peer</b> <b>Wickens Herzer Panza</b> <b>35765 Chester Road</b> <b>Avon, OH 44011-1262</b>	Line <b>2.1</b>	

Debtor **Gray Matter Holdings Inc**  
Name

Case number (if known) \_\_\_\_\_

**Michael R. Nakon**  
**Wickens Herzer Panza**  
**35765 Chester Road**  
**Avon, OH 44011-1262**

Line **2.1**

**Fill in this information to identify the case:**Debtor name **Gray Matter Holdings Inc**United States Bankruptcy Court for the: **NORTHERN DISTRICT OF OHIO**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims****1. Do any creditors have priority unsecured claims?** (See 11 U.S.C. § 507).☐ No. Go to Part 2.☒ Yes. Go to line 2.**2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part.** If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

			Total claim	Priority amount
2.1	Priority creditor's name and mailing address <b>City of Washington DC 1101 4th Street SW W270 Washington, DC 20024</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	<b>\$74.37</b>	<b>\$74.37</b>
	Date or dates debt was incurred	Basis for the claim: <b>Tax</b>		
	Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)			
2.2	Priority creditor's name and mailing address <b>U.S. Internal Revenue Service 1973 Rubin White Blvd Ogden, UT 84201</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	<b>\$31,461.10</b>	<b>\$31,461.10</b>
	Date or dates debt was incurred	Basis for the claim: <b>Disputed Federal Tax Liability</b>		
	Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)			

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims****3. List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.**Amount of claim**

Debtor **Gray Matter Holdings Inc**  
Name

Case number (if known)

3.1	<b>Nonpriority creditor's name and mailing address</b> <b>AFCO</b> <b>4501 College Blvd. #320</b> <b>Leawood, KS 66211</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Insurance</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$6,438.00</b>
3.2	<b>Nonpriority creditor's name and mailing address</b> <b>American Express</b> <b>PO Box 6031</b> <b>Carol Stream, IL 60197</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Gold Credit Card</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$160,891.00</b>
3.3	<b>Nonpriority creditor's name and mailing address</b> <b>American Express</b> <b>PO Box 6031</b> <b>Carol Stream, IL 60197</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Platinum Credit Card</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$62,000.00</b>
3.4	<b>Nonpriority creditor's name and mailing address</b> <b>AT&amp;T</b> <b>PO Box 5019</b> <b>Carol Stream, IL 60197</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Utility Charges</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$3,220.00</b>
3.5	<b>Nonpriority creditor's name and mailing address</b> <b>Bell's Electric</b> <b>5248 Ridge Road</b> <b>Wadsworth, OH 44281</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Professional Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$11,600.00</b>
3.6	<b>Nonpriority creditor's name and mailing address</b> <b>BIS</b> <b>7777 First Place</b> <b>Bedford, OH 44146</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Professional Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$2,201.00</b>
3.7	<b>Nonpriority creditor's name and mailing address</b> <b>ETA Pie</b> <b>591 Lansing Road</b> <b>Lansing, NY 14882</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Professional Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$75,000.00</b>



Name

3.8	<b>Nonpriority creditor's name and mailing address</b> <b>First Energy</b> <b>76 South Main Street</b> <b>Akron, OH 44308</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Electric Utility</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$131,130.00</b>
3.9	<b>Nonpriority creditor's name and mailing address</b> <b>Frantz Ward LLP</b> <b>200 Public Square #3000</b> <b>Cleveland, OH 44114</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Legal Fees</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$50,000.00</b>
3.10	<b>Nonpriority creditor's name and mailing address</b> <b>NRG</b> <b>P.O. Box 70220</b> <b>Philadelphia, PA 19176</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Electric Utility</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$489,602.00</b>
3.11	<b>Nonpriority creditor's name and mailing address</b> <b>Ohio Bureau of Workers Compensation</b> <b>13350 Dublin</b> <b>Columbus, OH 43215</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Workers Compensation Insurance</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$18,801.76</b>
3.12	<b>Nonpriority creditor's name and mailing address</b> <b>OSHA</b> <b>6393 Oak Tree Blvd., Suite 203</b> <b>Independence, OH 44131</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Fines Imposed by Govt. Agency</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$16,180.00</b>
3.13	<b>Nonpriority creditor's name and mailing address</b> <b>Pavilns</b> <b>12555 York Delta Road</b> <b>North Royalton, OH 44133</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Landscaping Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$1,040.00</b>
3.14	<b>Nonpriority creditor's name and mailing address</b> <b>Quad Three Group, Inc.</b> <b>37 North Washington Street</b> <b>Wilkes Barre, PA 18701</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Professional Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$13,110.10</b>

Debtor **Gray Matter Holdings Inc**  
Name

Case number (if known)

3.15	<b>Nonpriority creditor's name and mailing address</b> <b>Red Barn</b> <b>1999 Poland Avenue</b> <b>Youngstown, OH 44502</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Lease</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$1,680,000.00</b>
3.16	<b>Nonpriority creditor's name and mailing address</b> <b>Rumpke</b> <b>819 Island Road</b> <b>Circleville, OH 43113</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Utility Charges</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$597.00</b>
3.17	<b>Nonpriority creditor's name and mailing address</b> <b>Spectrum Enterprise</b> <b>PO Box 233085</b> <b>Pittsburgh, PA 15251</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Utility Charges</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$2,440.00</b>

**Part 3: List Others to Be Notified About Unsecured Claims**

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	<b>Attorney General of United States</b> <b>U.S. Dept of Justice-Tax Division</b> <b>PO Box 55</b> <b>Ben Franklin Station</b> <b>Washington, DC 20044</b>	Line <u>2.2</u> <input type="checkbox"/> Not listed. Explain ____	—
4.2	<b>Internal Revenue Service-CLE</b> <b>Insolvency Group 6</b> <b>1240 East Ninth Street Room 493</b> <b>Cleveland, OH 44199</b>	Line <u>2.2</u> <input type="checkbox"/> Not listed. Explain ____	—
4.3	<b>Ohio Attorney General</b> <b>Collect Enforcemt Section-Bankruptc</b> <b>150 Gay Street Floor 21</b> <b>Columbus, OH 43215</b>	Line <u>3.11</u> <input type="checkbox"/> Not listed. Explain ____	—
4.4	<b>State of Ohio Dept of Taxation</b> <b>4485 Northland Ridge Blvd</b> <b>Columbus, OH 43229</b>	Line <u>2.2</u> <input type="checkbox"/> Not listed. Explain ____	—
4.5	<b>U.S. Attorney General</b> <b>Main Justice Building</b> <b>10th and Constitution Avenue NW</b> <b>Washington, DC 20530</b>	Line <u>2.2</u> <input type="checkbox"/> Not listed. Explain ____	—

Debtor	<b>Gray Matter Holdings Inc</b>	Case number (if known)	
	<small>Name</small>		
	<b>Name and mailing address</b>	<b>On which line in Part1 or Part 2 is the related creditor (if any) listed?</b>	<b>Last 4 digits of account number, if any</b>
4.6	<b>U.S. Attorney N.D. Ohio Bankruptcy Section 801 W. Superior Avenue 400 Cleveland, OH 44113-1852</b>	Line <b>2.2</b>	—
		<input type="checkbox"/> Not listed. Explain _____	

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.

		Total of claim amounts	
5a. Total claims from Part 1	5a.	\$	31,535.47
5b. Total claims from Part 2	5b. +	\$	2,724,250.86
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$	2,755,786.33

Fill in this information to identify the case:

Debtor name Gray Matter Holdings Inc

United States Bankruptcy Court for the: NORTHERN DISTRICT OF OHIO

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

Official Form 206H  
**Schedule H: Your Codebtors**

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

**1. Do you have any codebtors?**

☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.

☒ Yes

**2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**

Column 1: **Codebtor**

Column 2: **Creditor**

Name

Mailing Address

Name

Check all schedules that apply:

2.1 Anthony Davian

13545 Woodcroft Trace  
North Royalton, OH 44133

American Express

☐ D \_\_\_\_\_

☒ E/F 3.2

☐ G \_\_\_\_\_

**United States Bankruptcy Court  
Northern District of Ohio**

In re **Gray Matter Holdings Inc**

Debtor(s)

Case No.  
Chapter

**11**

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Anthony Davian, Trustee 13545 Woodcroft Trace North Royalton, OH 44133</b>	<b>Common</b>	<b>51</b>	<b>Trustee for Minor Children</b>
<b>David Handel 3344 Volta Place NW Washington, DC 20007</b>	<b>Common</b>	<b>49</b>	<b>Personal</b>

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the **President and CEO** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **December 21, 2023**

Signature **/s/ Anthony James Davian Sr.  
Anthony James Davian Sr.**

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court  
Northern District of Ohio**

In re **Gray Matter Holdings Inc**

Debtor(s)

Case No.

Chapter

**11**

**VERIFICATION OF CREDITOR MATRIX**

I, the President and CEO of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **December 21, 2023**

**/s/ Anthony James Davian Sr.**

**Anthony James Davian Sr./President and CEO**

Signer/Title

AFCO  
4501 College Blvd. #320  
Leawood, KS 66211

American Express  
PO Box 6031  
Carol Stream, IL 60197

Anthony Davian  
13545 Woodcroft Trace  
North Royalton, OH 44133

AT&T  
PO Box 5019  
Carol Stream, IL 60197

Attorney General of United States  
U.S. Dept of Justice-Tax Division  
PO Box 55  
Ben Franklin Station  
Washington, DC 20044

Bell's Electric  
5248 Ridge Road  
Wadsworth, OH 44281

BIS  
7777 First Place  
Bedford, OH 44146

Christopher W. Peer  
Wickens Herzer Panza  
35765 Chester Road  
Avon, OH 44011-1262

City of Washington DC  
1101 4th Street SW W270  
Washington, DC 20024

David Handel  
2907 Dumbarton Street NW  
Washington, DC 20007



ETA Pie  
591 Lansing Road  
Lansing, NY 14882

First Energy  
76 South Main Street  
Akron, OH 44308

Frantz Ward LLP  
200 Public Square #3000  
Cleveland, OH 44114

Internal Revenue Service-CLE  
Insolvency Group 6  
1240 East Ninth Street Room 493  
Cleveland, OH 44199

Michael R. Nakon  
Wickens Herzer Panza  
35765 Chester Road  
Avon, OH 44011-1262

NRG  
P.O. Box 70220  
Philadelphia, PA 19176

Ohio Attorney General  
Collect Enforcemt Section-Bankruptc  
150 Gay Street Floor 21  
Columbus, OH 43215

Ohio Bureau of Workers Compensation  
13350 Dublin  
Columbus, OH 43215

OSHA  
6393 Oak Tree Blvd., Suite 203  
Independence, OH 44131

Pavilns  
12555 York Delta Road  
North Royalton, OH 44133

Quad Three Group, Inc.  
37 North Washington Street  
Wilkes Barre, PA 18701

Red Barn  
1999 Poland Avenue  
Youngstown, OH 44502

Rumpke  
819 Island Road  
Circleville, OH 43113

Spectrum Enterprise  
PO Box 233085  
Pittsburgh, PA 15251

State of Ohio Dept of Taxation  
4485 Northland Ridge Blvd  
Columbus, OH 43229

U.S. Attorney General  
Main Justice Building  
10th and Constitution Avenue NW  
Washington, DC 20530

U.S. Attorney N.D. Ohio  
Bankruptcy Section  
801 W. Superior Avenue 400  
Cleveland, OH 44113-1852

U.S. Internal Revenue Service  
1973 Rubin White Blvd  
Ogden, UT 84201

**United States Bankruptcy Court  
Northern District of Ohio**

In re **Gray Matter Holdings Inc**

Debtor(s)

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**11**

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Gray Matter Holdings Inc** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

**December 21, 2023**

Date

**/s/ Thomas W. Coffey**

**Thomas W. Coffey 0046877**

Signature of Attorney or Litigant

Counsel for **Gray Matter Holdings Inc**

**Coffey Law LLC**

**2430 Tremont Avenue, Front**

**Cleveland, OH 44113-4635**

**(216) 870-8866**

**tcoffey@tcoffeylaw.com**